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THE BOARD OF EDUCATION OF TORONTO

UNIVERSITY OF TORONTO
FEB 1 1919

THE BOARD OF EDUCATION TORONTO

ANNUAL FINANCIAL REPORT
1918

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THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ANNUAL FINANCIAL STATEMENT 1918

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COLLEGE STREET

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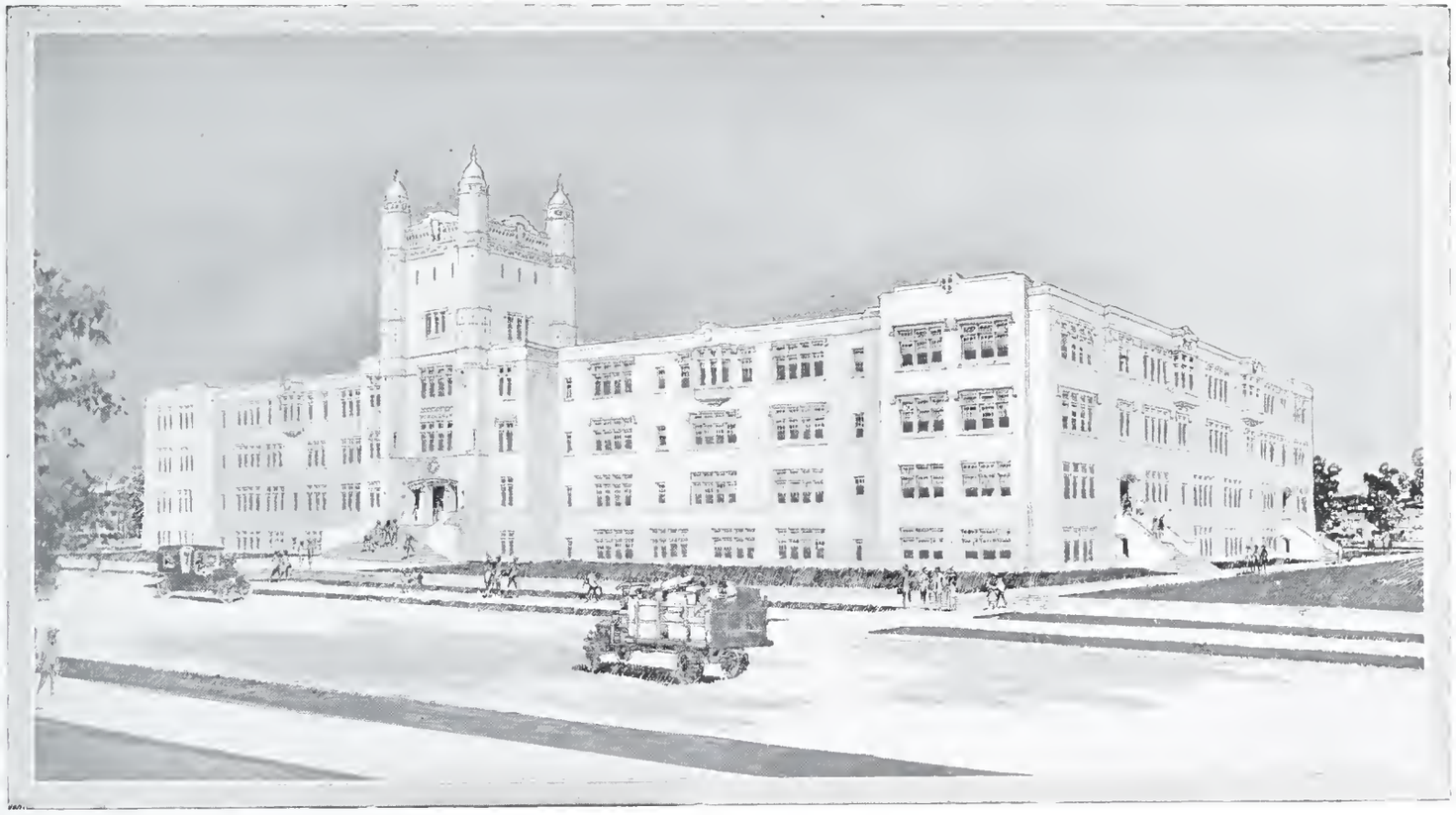
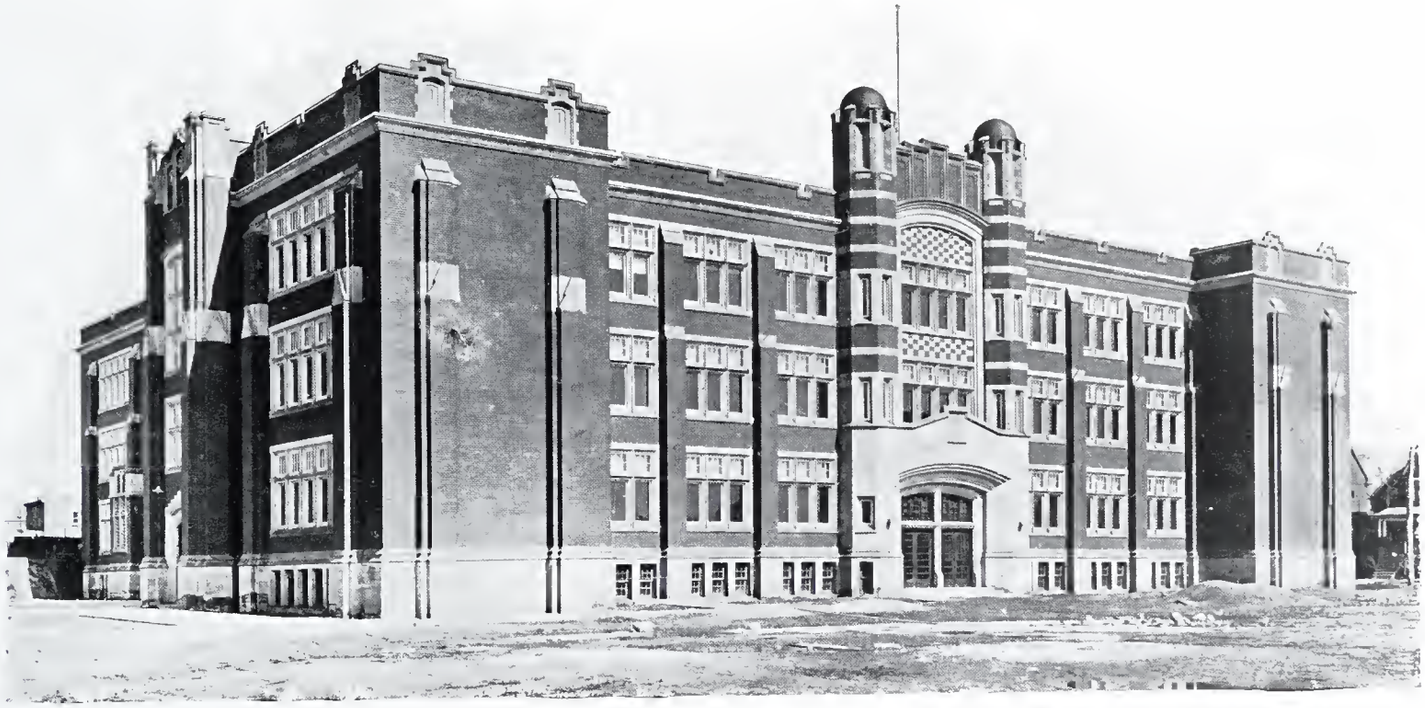


THE CENTRAL TECHNICAL SCHOOL



THE NEW CENTRAL HIGH SCHOOL OF COMMERCE
SHAW STREET, NORTH OF COLLEGE STREET

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ADMINISTRATION EXECUTIVES.

Secretary-Treasurer	W. C. Wilkinson,
Superintendent of Buildings	C. H. Bishop,
Superintendent of Supplies	W. Kerr,
Chief Inspector	R. H. Cowley, M.A.,
Solicitor	E. P. Brown.

MEMBERS OF THE BOARD, 1918.

G. J. Steele, *Chairman.*

Constance Boulton,
Caroline S. Brown, M.D.,
C. A. B. Brown,
Mrs. A. C. Courtice,
F. B. Edmunds,
F. B. Hambly,
W. W. Hodgson,
R. R. Hopkins, M.D.,
John Hunter, M.D.,
John McClelland,
W. O. McTaggart, B.A.
J. Noble, M.D.,

Samuel Thompson.

SEPARATE SCHOOL BOARD REPRESENTATIVES.

W. J. Boland.
William Dineen.

CHAIRMEN OF COMMITTEES.

Finance	C. A. B. Brown,
Management	W. O. McTaggart, B.A.
Property	Caroline Brown, M.D.
Advisory Industrial	Geo. Brigden,
Advisory Commercial	John McClelland.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ANNUAL REPORT
of the
BOARD OF EDUCATION
of the
CITY OF TORONTO
Year Ending 31st December, 1918.

To the Citizens of Toronto:—

Your Board begs to present herewith the Annual Report covering the year ending 31st December, 1918, together with the Balance Sheet, Revenue Account, Balance Account, Sundry Debenture Memoranda, and Unit Cost of Education Statement.

The City Auditor has made a continuous audit of the Books and Vouchers throughout the year, and has appended his certificate of approval to the Balance Sheet and Revenue Account as presented herewith.

It is particularly gratifying to note that, as a result of the policy of rigid economy pursued by the Board during the year, we are able to report a surplus of $175,310.35, on the closing of our books at 31st December, 1918.

The Heads of the various Departments are to be congratulated for the careful manner in which the various Funds have been administered in order to arrive at such a satisfactory state of affairs.

In order that all our Citizens may be kept fully cognizant of the manifold ramifications of the Board, in the administration of our schools, we have prepared a detailed Unit Cost of Education Statement, which is appended herewith.

This is entirely a new departure in our educational affairs, but it has been compiled, with a view to materially assisting our various Executives in the carrying out of their various tasks more effectively, and particularly that every Citizen of Toronto may know, as accurately as modern accounting can set forth, just in what manner, and in what ratio the Funds supplied to our Board during the year have been spent.

All the figures quoted are representing actual expenditures made, or liabilities incurred, throughout the year.

The Statement is the outcome of the installation of the modern system of accounting installed during 1917, and the result, as well as the increased efficiency obtained, must, I feel sure, be very gratifying to the Citizens at large.

During the difficult period of reconstruction through which our country is passing, it is incumbent upon every member of the community to "do his bit," and if, as the result of our conscientious efforts throughout 1918, we have been enabled to raise the standard of efficiency, in the education of our children, the future manhood and womanhood of this valiant Dominion, our struggles will not have been in vain, and we will consider ourselves as amply repaid, in adding this, our quota, to the common good.

Very respectfully submitted,

GILMOUR J. STEELE,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT

ASSETS.

Real Estate, Buildings and General Equipment (at cost)		$13,277,098.27
Furniture and Equipment:—		
Estimated valuation of Furniture and Equipment as at 31st December, 1917	$686.957.34	
Expenditures out of Revenue during the year 1918	29,036.86	
		715,994.20
Balances due from City Treasurer on Debenture By-Laws		380,000.00
Cash in Bank and Offices		204,185.30
Accounts Receivable		24,867.92
Prepaid Expenses		8,903.55
Materials and Supplies		131,711.81
		$14,742,761.05

C. A. B. BROWN,
Chairman, Finance Committee.

JAMES W. BURNS,
Chief Accountant.

N. H. BILBROUGH,
Assistant Accountant.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31st DECEMBER, 1918

LIABILITIES.

Capital Account:—				
Corporation of the City of Toronto Sinking Fund Debentures	$12,869,899.58			
Deduct:—Funds in hands of City Treasurer for redemption	2,318,462.10			
Net Sinking Fund Debenture Debt		$10,551,437.48		
Serial Debentures	$2,006,209.16			
Deduct:—Amount redeemed to date under terms of By-Laws	264,483.99			
Net Serial Debenture Debt		1,741,725.17		
Net Bonded Debt			$12,293,162.65	
Current Liabilities:—				
Accounts Payable			115,673.92	
Reserves:—				
Sinking Fund Balance as at 31st December, 1917	$2,046,088.66			
Additions to Sinking Fund during year 1918	272,373.44			
Total Sinking Fund Reserve		$2,318,462.10		
Deduct Debenture Discount (Estimated)		963,758.00		
Net Reserves			$1,354,704.10	
Surpluses:—				
By Redemption of Serial Debentures:—				
Debentures redeemed up to 31st December, 1917	$209,092.55			
Serial Debentures redeemed during the year 1918	55,391.44			
Total Surplus created by Serial Debenture Redemptions		$264,483.99		
Balance as at 31st December, 1917	$552,551.50			
Deduct:—Liabilities of year 1917, met during the year 1918	13,125.46			
	$539,426.04			
Add:—Excess of Receipts over Expenditure for the year as per Revenue Account	175,310.35			
		$714,736.39		
Total Surpluses as at 31st December, 1918			$979,220.38	
				$14,742,761.05

W. C. WILKINSON,
Secretary-Treasurer.

Audited and Approved—SHOLTO C. SCOTT,
City Auditor.

REVENUE ACCOUNT FOR YEAR

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General Operating Expenditure:—			
Public Schools	$2,394,079.17		
Collegiate Institutes and High Schools	332,018.07		
Central Technical School	186,957.16		
High School of Commerce	79,615.58		
General Administration	247,051.32		
Total Operating Charges		$3,239,721.30	
Annual Charges:—			
Sinking Fund	$ 206,688.37		
Serial Debentures redeemed	55,391.44		
Interest on Debentures	617,035.08		
Exchange and Commission on debt charges	1,542.60		
Tax Collection charges, 7-2/10 mills of 30½ mills tax rate	22,690.66		
Total Annual Charges		$903,348.15	
Total Charges for year		$4,143,069.45	
Balance, being excess of Receipts over Expenditure		175,310.35	
			$4,318,379.80

C. A. B. BROWN,
Chairman of the Finance Committee.

JAMES W. BURNS,
Chief Accountant.

N. H. BILBROUGH,
Assistant Accountant.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ENDING DECEMBER 31ST, 1918

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Proceeds of School Taxes:—			
For Current Expenditure	$3,249,560.00		
To meet Annual Charges	903,348.15		
Total provided by City through Taxation		$4,152,908.15	
Provincial Grants:—			
Public Schools	$ 63,604.75		
Collegiate Institutes and High Schools	11,654.31		
Central Technical School	20,726.44		
High School of Commerce	3,154.60		
Total Grants of Provincial Government		$ 99,140.10	
Students' Fees, Day Classes:—			
Public School, non-resident and Roman Catholic pupils	$ 17,485.89		
Collegiate Institutes and High Schools	28,288.50		
Central Technical School	5,598.00		
High School of Commerce	1,268.00		
Total Students' Fees, Day Classes		$52,640.39	
Students' Fees unredeemed in connection with Evening Classes:—			
Public Schools	$ 505.00		
Collegiate Institutes and High Schools	674.00		
Central Technical School	7,619.00		
High School of Commerce	3,148.00		
Total Students' Fees unredeemed		$11,946.00	
Sundry Income from various sources		1,745.16	
			$4,318,379.80

W. C. WILKINSON,
Secretary-Treasurer.

Audited and Approved—SHOLTO C. SCOTT,
City Auditor.

BALANCE ACCOUNT

AS AT 31st DECEMBER, 1918.

Surplus as at 31st December, 1917	$552,551.50
Deduct—Liabilities of the year 1917, met during 1918	13,125.46
	$539,426.04
Add—Surplus for the year 1918 as per Revenue Account	175,310.35
Surplus 31st December, 1918 as per Balance Sheet	$714,736.39

N. B.—The Surplus for the year 1918 is accumulated in the various departments as follows:—

	Receipts.	Expenditure.	Surplus.
Public Schools	$ 2,456,017.80	$ 2,394,079.17	$61,938.63
Collegiate Institutes and High Schools	358,778.81	332,018.07	26,760.74
Central Technical School	217,776.44	186,957.16	30,819.28
High School of Commerce	91,870.60	79,615.58	12,255.02
General Administration	290,588.00	247,051.32	43,536.68
	$3,415,031.65	$3,239,721.30	$175,310.35

MEMOR

R

SINKING FUND DEBENTURE

SERIAL DEBENTURE

The following statement shows the various changes that have occurred in the
of Serial Debentures" during the year

	Public Schools
"Sinking Fund Debenture Debt."—	
Gross Sinking Fund Debenture Debt., December 31st, 1917	$8,852,272.04
Less—Sinking Fund Accumulations as at December 31st, 1918	1,782,767.18
Net Sinking Fund Debenture Debt as at December 31st 1918	$7,069,504.86
"Sinking Fund."—	
Sinking Fund accumulations 31st December, 1917	$1,590,853.31
Add—Sinking Fund Levy in 1918, Taxation	141,665.15
Sinking Fund Interest earned in 1918	50,248.72
Sinking Fund accumulations as at 31st December, 1918	$1,782,767.18
"Serial Debenture Redemptions."—	
Gross Serial Debenture Debt as at 1st January, 1917	$1,567,879.07
Deduct—Serial Debentures redeemed to 31st December, 1917	165,208.66
Net Serial Debenture Debt as at 31st December, 1917	$1,402,670.41
Deduct—Serial Debentures redeemed during 1918	27,707.04
Net Serial Debenture Debt as at 31st December, 1918, as shown on Balance Sheet	$1,374,963.37

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DEBT, SINKING FUND, AND

REDEMPTIONS

"Sinking Fund Debenture Debt," "Sinking Fund" and by the "Redemption
1918, as set forth in Balance Sheet herewith.

Collegiate Institutes and High School	Central Technical	High School of Commerce	General Administration	Total
$1,334,785.54	$2,157,681.00	$375,249.00	$149,912.00	$12,869,899.58
241,289.45	249,413.05	35,106.38	9,886.04	2,318,462.10
$1,093,496.09	$1,908,267.95	$340,142.62	$140,025.96	$10,551,437.48
$ 213,698.36	$ 206,994.28	$ 28,049.88	$ 6,492.83	$ 2,046,088.66
20,242.96	35,506.32	6,122.90	3,151.04	206,688.37
7,348.13	6,912.45	933.60	242.17	65,685.07
$241,289.45	$249,413.05	$35,106.38	$9,886.04	$2,318,462.10
$77,050.09	$291,000.00	$39,366.00	$30,914.00	$2,006,209.16
19,689.94	23,135.83	592.51	465.61	209,092.55
$57,360.15	$267,864.17	$38,773.49	$30,448.39	$1,797,116.61
2,279.90	24,292.62	622.15	489.73	55,391.44
$55,080.25	$243,571.55	$38,151.34	$29,958.66	$1,741,725.17

TORONTO BOARD OF EDUCATION

"UNIT COST OF EDUCATION"

Year Ending 31st December, 1918.

Accounting Department,
Secretary-Treasurer's Office,
31st December, 1918.

re UNIT COST OF EDUCATION.

In the preparation of a Report of Unit Costs, such as is contained in the following pages, it has been our endeavour to classify the various expenditures in as intelligent a manner as possible, in order that we might present to the general public figures easily understood, and that the various expenses might be exposed in their truest ratios, so that our citizens might readily find out exactly how, where and in what ratio the funds provided for educational purposes were being expended.

It will be noted that the costs have been divided into six sections, which we might broadly outline as follows:

1. **Principals' and Teachers' Salaries and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.**
2. **Cost of keeping schools open for Instruction, covering Caretaking Expenses, Fuel, etc.**
3. **Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.**
4. **Expenses of the General Administration, proportioned over each Branch.**
5. **Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures being used to represent Depreciation Charges.)**
6. **Monies spent on Recreation in the various Institutions.**

The figures as regards the "Number of Pupils in actual attendance," and the "Average number of Pupils registered" for the calendar year, have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes and High School, Central Technical School, and High School of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Accounting Department of verifying the figures provided.

In the Unit Cost Statement in connection with "Average Number of Pupils Registered" the Net Cost only to the Citizens is shown. The Total Expenditure, Income and Net Expenditure is shown in full in the first statement of Unit Cost re "Pupils in Actual Attendance."

It will be noted that we have included the Debt Charges in the following statistics, in the 5th Cost Section, as Capital Charges.

At the present time we have no definite system in force to take care of Depreciation.

The average term of our Debentures issued is approximately 35 years, and while we consider this as being a very short estimate of the life of the majority of our School Buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following statement, to cover Depreciation and consequent expense of Renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all Repairs and Renewals are being written off each year as Current Expense, but in order that our statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding the "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land," as the values are appreciating, in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, includes cost of Land and Buildings, and the "Building" proportion only is included in the following statement.

The question of "Depreciation," however, is one we must leave to the consideration and judgment of the Board.

In the schedules herewith, only "Actual Expenditures" or "Actual Liabilities" are considered, in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the statement to Assets, such as old School Buildings, on which the Debentures may have all been redeemed, and no deduction is made whatever for Interest which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available, in our Department, as to the extent of these redemptions.

The "Pupils in Actual Attendance" means the *total* attendance in the various Institutions, for the whole of the calendar year, all added together and divided by the 200 teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.

The "Average Number of Pupils Registered" means the total pupils on the Roll in the various Institutions at the end of each month, and that total divided by ten, being the ten teaching months of the year.

The following illustration might possibly convey a better idea of the extent of the information obtainable from the statement.

To find the actual cost to the Citizens of Toronto of a pupil attending one of our Public Schools the full 200 teaching days of 1918, and taking the usual Public School curriculum, but not including such special subjects as Manual Training and Household Science, or Evening Class Education, the costs would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained), as follows:

First Cost	**$29.70**	**or 58.85**	**per cent. of total cost**
Second Cost	**$ 6.79**	**or 13.46**	**per cent. of total cost**
Third Cost	**$ 2.78**	**or 5.51**	**per cent. of total cost**
Fourth Cost	**$ 2.35**	**or 4.65**	**per cent. of total cost**
Fifth Cost	**$ 8.82**	**or 17.47**	**per cent. of total cost**
Recreation	**$ .03**	**or .06**	**per cent. of total cost**
Total	**$50.47**	**100%**	

By these figures, which, of course, are drawn from the statistics herewith, we find the total cost would be $50.47 for the year. These illustrations might be quoted almost ad infinitum, but from this simple instance we feel sure that the correct idea will be conveyed, and that the whole of the data included in the statement will prove both enlightening and beneficial, not only to the Citizens at large, but to our various Executives, in the discharge of their duties.

The figures have been compiled to meet our local requirements, without our having any precedent to guide us, this being the first statement of its kind ever published in Toronto, as far as we are aware, and we trust the labour involved in the compilation will be well invested, and amply repaid by the satisfaction and increased efficiency of administration obtained.

Annual Statement compiled by N. H. BILBROUGH.

TORONTO BOARD OF EDUCATION

YEAR ENDING 31st DECEMBER, 1918

Section 1.

"UNIT COST OF EDUCATION"

Based on figures of

"Pupils in Actual Attendance 200 Teaching Days."

UNIT COST OF EDUCATION

The following figures denote the cost to the taxpayers of Toronto, for the education of One Pupil attending Day School for the Complete School year of 1918, in the respective Institutions under the supervision of the Board:

Public School Pupil (excluding Special Subjects)	$ 50.47
Collegiate Institute or High School Pupil (excluding Special Subjects)	118.39
Central Technical School Pupil	136.68
High School of Commerce Pupil	135.68

See the following statement for all details connected with the above.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—													
Ordinary Instruction:—													
Salaries, Principals and Teachers	$1,544,301.73	52,807	$29.24	.....	.....	$70,210.89	$1.33	.....	$1,474,090.84	52,807	$27.91	.....	.....
Supplies for Pupils	61,102.07	52,807	1.16	.....	.....	995.16	.02	.....	60,106.91	52,807	1.14	.....	.....
Inspection	34,437.66	52,807	.65	.....	.....	.....	.....	.....	34,437.66	52,807	.65	.....	.....
Ordinary Instruction Total	$1,639,841.46	52,807	$31.05	.....	.....	$71,206.05	$1.35	.....	$1,568,635.41	52,807	$29.70	.....	.....
Additional Instruction:—													
Kindergarten	$173,339.63	4,617	$37.54	.....	.....	$2,694.00	$0.58	.....	$170,645.63	4,617	$36.96	.....	.....
Manual Training	26,529.76	3,245	8.17	.....	.....	4,721.50	1.45	.....	21,808.26	3,245	6.72	.....	.....
Household Science	22,745.21	3,527	6.45	.....	.....	2,793.75	.79	.....	19,951.46	3,527	5.66	.....	.....
Night Schools	4,802.56	.....	.....	266	$18.05	1,175.50	.....	$4.42	3,627.06	.....	.....	266	$13.63
Vacation Schools	774.85	700	1.11	.....	.....	.....	.....	.....	774.85	700	1.11	.....	.....
Supervised Playgrounds	5,032.61	3,560	1.41	.....	.....	.....	.....	.....	5,032.61	3,560	1.41	.....	.....
Forest and Open Air Schools													
Orde St.	2,416.33	52	46.47	.....	.....	.....	.....	.....	2,416.33	52	46.47	.....	.....
Victoria Park	5,627.99	74	76.05	.....	.....	.....	.....	.....	5,627.99	74	76.05	.....	.....
High Park	5,246.63	78	67.26	.....	.....	.....	.....	.....	5,246.63	78	67.26	.....	.....
Additional Instruction, Totals	$246,515.57	.....	.....	266	$18.05	$11,384.75	.....	$4.42	$235,130.82	.....	.....	266	$13.63
Total 1st Cost of Education	$1,886,357.03	52,807	$35.63	266	$18.05	$82,590.80	$1.54	$4.42	$1,803,766.23	52,807	$34.09	266	$13.63
Second Cost of Education—													
Cost of Keeping Schools open for Instruction:—													
Caretaking expenses	$187,113.44	52,807	$3.55	.....	.....	.....	.....	.....	$187,113.44	52,807	$3.55	.....	.....
Fuel	134,767.91	52,807	2.55	.....	.....	.....	.....	.....	134,767.91	52,807	2.55	.....	.....
Gas	2,600.06	52,807	.05	.....	.....	.....	.....	.....	2,600.06	52,807	.05	.....	.....
Electricity	10,599.03	52,807	.20	.....	.....	.....	.....	.....	10,599.03	52,807	.20	.....	.....
Water	14,257.29	52,807	.27	.....	.....	.....	.....	.....	14,257.29	52,807	.27	.....	.....
Telephones	4,491.28	52,807	.08	.....	.....	.....	.....	.....	4,491.28	52,807	.08	.....	.....
Miscellaneous	4,758.43	52,807	.09	.....	.....	.....	.....	.....	4,758.43	52,807	.09	.....	.....
Total 2nd Cost of Education	$358,587.44	52,807	$6.79	.....	.....	.....	.....	.....	$358,587.44	52,807	$6.79	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes						Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		Day Classes	Evening Classes		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—													
Cost of Upkeep of School Buildings													
Repairs to Buildings	$114,155.37	52,807	$2.16	.....	.....	.....	.....	.....	$114,155.37	52,807	$2.16	.....	.....
Repairs to Furniture and Equipment	16,716.89	52,807	.32	.....	.....	.....	.....	.....	16,716.89	52,807	.32	.....	.....
Portable Bldgs. and Temporary Rooms	9,694.96	52,807	.18	.....	.....	.....	.....	.....	9,694.96	52,807	.18	.....	.....
Insurance	6,431.57	52,807	.12	.....	.....	.....	.....	.....	6,431.57	52,807	.12	.....	.....
Depreciation (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total 3rd Cost of Education	$146,998.79	52,807	$2.78	.....	.....	.....	.....	.....	$146,998.79	52,807	$2.78	.....	.....
Fourth Cost of Education—													
Cost of Administration:—													
N.B.—The Public Schools' proportion of Total General Administration Expenses is 80%.													
P.S. Proportion of General Administration Salaries	$66,860.64	52,807	$1.26	.....	.....	.....	.....	.....	$66,860.64	52,807	$1.26	.....	.....
Office Expenses	10,336.83	52,807	.20	.....	.....	.....	.....	.....	10,336.83	52,807	.20	.....	.....
Administration Bldg., Upkeep & Sundry G. A. Expenses	17,948.20	52,807	.34	.....	.....	.....	.....	.....	17,948.20	52,807	.34	.....	.....
Supply Rm. & Workshop Repairs	47.17	52,807	....	.....	.....	.....	.....	.....	47.17	52,807	....	.....	.....
Transportation Expenses	9,342.98	52,807	.18	.....	.....	.....	.....	.....	9,342.98	52,807	.18	.....	.....
Prizes and Medals	454.40	52,807	.01	.....	.....	.....	.....	.....	454.40	52,807	.01	.....	.....
Depreciation of Admin. Bldg., etc. (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest	29.18	52,807	....	.....	.....	.....	.....	.....	29.18	52,807	....	.....	.....
Tax Collection Charges	18,152.53	52,807	.34	.....	.....	.....	.....	.....	18,152,53	52,807	.34	.....	.....
Exchange and Commission on Debt. Charges	1,095.13	52,807	.02	.....	.....	.....	.....	.....	1,095.13	52,807	.02	.....	.....
Total 4th Cost of Education	$124,267.06	52,807	$2.35	.....	.....	.....	.....	.....	$124,267.06	52,807	$2.35	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—													
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.													
Debenture Interest	$309,060.07	52,807	$5.85	.....	.....	.....	.....	.....	$309,060.07	52,807	$5.85	.....	.....
Sinking Fund Charges	137,190.06	52,807	2.60	.....	.....	.....	.....	.....	137,190.06	52,807	2.60	.....	.....
Serial Debenture Redemptions	19,806.30	52,807	.37	.....	.....	.....	.....	.....	19,806.30	52,807	.37	.....	.....
Total 5th Cost of Education	$466,056.43	52,807	$8.82	.....	.....	.....	.....	.....	$466,056.43	52,807	$8.82	.....	.....
Recreation Purposes:—													
Games and Rinks	$ 734.51	52,807	$0.01	.....	.....	.....	.....	.....	$ 734.51	52,807	$0.01	.....	.....
Cadet Purposes	947.00	52,807	.02	.....	.....	.....	.....	.....	947.00	52,807	.02	.....	.....
Total for Recreation Purposes	$1,681.51	52,807	$0.03	.....	.....	.....	.....	.....	$1,681.51	52,807	$0.03	.....	.....
SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY.													
First Cost of Education	$1,886,357.03	52,807	$35.63	266	$18.05	$82,590.80	$1.54	$4.42	$1,803,766.23	52,807	$34.09	266	$13.63
Second Cost of Education	358,587.44	52,807	6.79	.....	.....	.....	.....	.....	358,587.44	52,807	6.79	.....	.....
Third Cost of Education	146,998.79	52,807	2.78	.....	.....	.....	.....	.....	146,998.79	52,807	2.78	.....	.....
Fourth Cost of Education	124,267.06	52,807	2.35	.....	.....	.....	.....	.....	124,267.06	52,807	2.35	.....	.....
Fifth Cost of Education	466,056.43	52,807	8.82	.....	.....	.....	.....	.....	466,056.43	52,807	8.82	.....	.....
Recreation Purposes	1,681.51	52,807	.03	.....	.....	.....	.....	.....	1,681.51	52,807	.03	.....	.....
Total Cost of Education, Public Schools	$2,983,948.26	52,807	$56.40	266	$18.05	$82,590.80	$1.54	$4.42	$2,901,357.46	52,807	$54.86	266	$13.63

Unit Cost Statement

COLLEGIATE INSTITUTES AND HIGH SCHOOL.

The schedule below is a summary of the Registration and Attendance statistics, as furnished by the various Principals.

The totals in each case are the figures used in the "Unit Cost" statement immediately following herewith.

Name of Institute	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Harbord Collegiate	572	250	.....	.....	493	170	.....	.....
Humberside Collegiate	457	.....	.....	.....	413	.....	.....	.....
Jarvis St. Collegiate	443	220	.....	.....	378	165	.....	.....
Malvern Ave. Collegiate	237	.....	.....	.....	214	.....	.....	.....
North Toronto High School	191	.....	.....	.....	176	.....	.....	.....
Oakwood Collegiate	643	.....	187	241	580	.....	158	205
Parkdale Collegiate	479	.....	.....	.....	407	.....	.....	.....
Riverdale Collegiate	421	.....	237	227	370	.....	136	131
Totals	3,443	470	424	468	3,031	335	294	336

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTE AND HIGH SCHOOLS' SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—													
Ordinary Instruction:—													
Salaries, Principals & Teachers	$261,191.68	3,031	$86.17	.....	.....	$38,357.38	$12.65	.....	$222,834.30	3,031	$73.52	.....	.....
Supplies for Pupils	4,024.18	3,031	1.33	.....	.....	.....	.....	.....	4,024.18	3,031	1.33	.....	.....
Inspection	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total for Ordinary Instruction	**$265,215.86**	**3,031**	**$87.50**	.....	.....	**$38,357.38**	**$12.65**	.....	**$226,858.48**	**3,031**	**$74.85**	.....	.....
Additional Instruction:—													
Manual Training	$ 4,618.32	294	$15.71	.....	.....	$ 943.95	$3.21	.....	$3,674.37	294	$12.50	.....	.....
Household Science	3,572.39	336	10.63	.....	.....	541.48	1.61	.....	3,030.91	336	9.02	.....	.....
Night Schools	5,157.50	.....	.....	335	$15.40	674.00	.....	2.01	4,483.50	.....	.....	335	$13.39
Total Additional Instruction	**$13,348.21**	**630**	**$13.00**	**335**	**$15.40**	**$ 2,159.43**	**$2.36**	**$2.01**	**$11,188.78**	**630**	**$10.64**	**335**	**$13.39**
Total 1st Cost of Education	**$278,564.07**	**3,031**	**$90.20**	**335**	**$15.40**	**$40,516.81**	**$13.14**	**$2.01**	**$238,047.26**	**3,031**	**$77.06**	**335**	**$13.39**
Second Cost of Education—													
Cost of Keeping Schools open for Instruction:—													
Caretaking Expenses	$19,642.98	3,031	$6.48	.....	.....	.....	.....	.....	$19,642.98	3,031	$6.48	.....	.....
Fuel, Gas, Electricity, Water, Telephones	16,960.12	3,031	5.60	.....	.....	.....	.....	.....	16,960.12	3,031	5.60	.....	.....
Miscellaneous	546.52	3,031	.18	.....	.....	.....	.....	.....	546.52	3,031	.18	.....	.....
Total 2nd Cost of Education	$37,149.62	3,031	$12.26	.....	.....	.....	.....	.....	$37,149.62	3,031	$12.26	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTE AND HIGH SCHOOLS' SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—													
Cost of Upkeep of Collegiate Institutes and High School Buildings:—													
Repairs to Buildings	$12,178.91	3,031	$4.02	.....	.....	.....	.....	.....	$12,178.91	3,031	$4.02	.....	.....
Repairs to Furniture and Equipment	1,017.53	3,031	.33	.....	.....	.....	.....	.....	1,017.53	3,031	.33	.....	.....
Insurance	990.30	3,031	.33	.....	.....	.....	.....	.....	990.30	3,031	.33	.....	.....
Depreciation (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total 3rd Cost of Education	**$14,186.74**	**3,031**	**$4.68**	.....	.....	.....	.....	.....	**$14,186.74**	**3,031**	**$4.68**	.....	.....
Fourth Cost of Education—													
N.B.—The Collegiate Institutes and High Schools' Proportion of Total General Administration Expense is 11%.													
Proportion of G. A. Salaries	$9,193.34	3,031	$3.03	.....	.....	.....	.....	.....	$9,193.34	3,031	$3.03	.....	.....
Office Expenses	1,421.32	3,031	.47	.....	.....	.....	.....	.....	1,421.32	3,031	.47	.....	.....
Transportation Expenses	1,284.66	3,031	.42	.....	.....	.....	.....	.....	1,284.66	3,031	.42	.....	.....
Administration Bldg., Upkeep & Sundry G. Admin. Expenses	2,474.37	3,031	.82	.....	.....	.....	.....	.....	2,474.37	3,031	.82	.....	.....
Depreciation on Administration Building, etc. (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest	4.01	3,031	.....	.....	.....	.....	.....	.....	4.01	3,031	....	.....	.....
Tax Collection Charges	2,495.97	3,031	.82	.....	.....	.....	.....	.....	2,495.97	3,031	.82	.....	.....
Exchange and Commission on Debt Charges	146.59	3,031	.05	.....	.....	.....	.....	.....	146.59	3,031	.05	.....	.....
Total 4th Cost of Education	**$17,020.26**	**3.031**	**$5.61**	.....	.....	.....	.....	.....	**$17,020.26**	**3,031**	**$5.61**	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTE AND HIGH SCHOOLS' SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—													
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.													
Debenture Interest	$40,396.28	3,031	$13.33	.....	.....	.....	.....	.....	$40,396.28	3,031	$13.33	.....	.....
Sinking Fund Charges	19,564.82	3,031	6.45	.....	.....	.....	.....	.....	19,564.82	3,031	6.45	.....	.....
Serial Debenture Redemptions	1,639.28	3,031	.54	.....	.....	.....	.....	.....	1,639.28	3,031	.54	.....	.....
Total 5th Cost of Education	**$61,600.38**	**3,031**	**$20.32**	.....	.....	.....	.....	.....	**$61,600.38**	**3,031**	**$20.32**	.....	.....
Recreation Purposes:—													
Prizes and Medals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cadet Purposes	$1,913.34	3,031	$0.63	.....	.....	$ 100.00	$0.03	.....	$1,813.34	3,031	$0.60	.....	.....
Games and Rinks	204.30	3,031	.07	.....	.....	.....	.....	.....	204.30	3,031	.07	.....	.....
Total for Recreation Purposes	**$2,117.64**	**3,031**	**$0.70**	.....	.....	**$100.00**	**$0.03**	.....	**$2,017.64**	**3,031**	**$0.67**	.....	.....
SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES AND HIGH SCHOOLS ONLY.													
First Cost of Education	$278,564.07	3,031	$90.20	335	$15.40	...$40,516.81	$13.14	$2.01	$238,047.26	3,031	$77.06	335	$13.39
Second Cost of Education	37,149.62	3,031	12.26	.....	.....	.....	.....	.....	37,149.62	3,031	12.26	.....	.....
Third Cost of Education	14,186.74	3,031	4.68	.....	.....	.....	.....	.....	14,186.74	3,031	4.68	.....	.....
Fourth Cost of Education	17,020.26	3,031	5.61	.....	.....	.....	.....	.....	17,020.26	3,031	5.61	.....	.....
Fifth Cost of Education	61,600.38	3,031	20.32	.....	.....	.....	.....	.....	61,600.38	3,031	20.32	.....	.....
Recreation Purposes	2,117.64	3,031	.70	.....	.....	100.00	.03	.....	2,017.64	3,031	.67	.....	.....
Total Cost of Education, Collegiate Inst. & H. Schools	$410,638.71	3,031	$133.77	335	$15.40	$40,616.81	$13.17	$2.01	$370,021.90	3,031	$120.60	335	$13.39

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—													
Technical Instruction, "Day and Evening Classes Combined":—													
Teachers' Salaries	$128,669.17	1,409	$61.66	1,219	$34.28	$33,943.44	$13.75	$11.95	$94,725.73	1,409	$47.91	1,219	$22.33
Supplies for Pupils	8,189.60	1,409	3.74	1,219	2.39	.....	.....	.....	8,189.60	1,409	3.74	1,219	2.39
Total 1st Cost of Education	**$136,858.77**	**1,409**	**$65.40**	**1,219**	**$36.67**	**$33,943.44**	**$13.75**	**$11.95**	**$102,915.33**	**1,409**	**$51.65**	**1,219**	**$24.72**
Second Cost of Education—													
Cost of Keeping School open for Instruction:—													
Caretaking Expenses	$15,630.89	1,409	$7.57	1,219	$4.07	.....	.....	.....	$15,630.89	1,409	$7.57	1,219	$4.07
Engineers' Salaries and Exp.	7,177.49	1,409	3.56	1,219	1.77	.....	.....	.....	7,177.49	1,409	3.56	1,219	1.77
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses	24,922.48	1,409	$12.32	1,219	6.21	.....	.....	.....	24,922.48	1,409	12.32	1,219	6.21
Total 2nd Cost of Education	**$47,730.86**	**1,409**	**$23.45**	**1,219**	**$12.05**	.....	.....	.....	**$47,730.86**	**1,409**	**$23.45**	**1,219**	**$12.05**
Third Cost of Education—													
Cost of Upkeep of School Bldg.:—													
Repairs	$ 518.61	1,409	$0.26	1,219	$0.13	.....	.....	.....	$ 518.61	1,409	$0.26	1,219	$0.13
Insurance	1,830.17	1,409	.91	1,219	.45	.....	.....	.....	1,830.17	1,409	.91	1,219	.45
Depreciation (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total 3rd Cost of Education	**$2,348.78**	**1,409**	**$1.17**	**1,219**	**$0.58**	.....	.....	.....	**$2,348.78**	**1,409**	**$1.17**	**1,219**	**$0.58**

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fourth Cost of Education—													
Cost of Administration:—													
N.B.—The Central Technical School's Proportion of total General Administration Expense is 6%.													
Technical School's proportion of Gen'l. Admin. Salaries	$5,014.55	1,409	$2.49	1,219	$1.24	.....	.....	.....	$5,014.55	1,409	$2.49	1,219	$1.24
Office Expenses	775.26	1,409	.39	1,219	.19	.....	.....	.....	775.26	1,409	.39	1,219	.19
Admin. Bldg., Upkeep, Transportation & Sundry G. Admin. Ex.	2,050.36	1,409	1.02	1,219	.50	.....	.....	.....	2,050.36	1,409	1.02	1,219	.50
Admin. Bldg., proportion and Depreciation (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest	2.19	1,409	.....	1,219	.....	.....	.....	.....	2.19	1,409	....	1,219	.....
Tax Collection Charges	1,361.44	1,409	.68	1,219	.33	.....	.....	.....	1,361.44	1,409	.68	1,219	.33
Exchange and Commission on Debt Charges	255.90	1,409	.12	1,219	.06	.....	.....	.....	255.90	1,409	.12	1,219	.06
Total 4th Cost of Education	**$9,459.70**	**1,409**	**$4.70**	**1,219**	**$2,32**	.....	.....	.....	**$9,459.70**	**1,409**	**$4.70**	**1,219**	**$2.32**
Fifth Cost of Education—													
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.													
Debenture Interest	$67,864.56	1,409	$33.71	1,219	$16.70	.....	.....	.....	$67,864.56	1,409	$33.71	1,219	$16.70
Sinking Fund Charges	28,194.39	1,409	14.01	1,219	6.94	.....	.....	.....	28,194.39	1,409	14.01	1,219	6.94
Serial Debenture Redemptions	16,060.89	1,409	7.98	1,219	3.95	.....	.....	.....	16,060.89	1,409	7.98	1,219	3.95
Total 5th Cost of Education	**$112,119.84**	**1,409**	**$55.70**	**1,219**	**$27.59**	.....	.....	.....	**$112,119.84**	**1,409**	**$55.70**	**1,219**	**$27.59**

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Recreation Purposes—													
Sundry Expenses	$ 18.75	1,409	$0.01	.....	.....	.....	.....	.....	$ 18.75	1,409	$0.01	.....	.....
Total Cost for Recreation Purposes	**$ 18.75**	**1,409**	**$0.01**	.....	.....	.....	.....	.....	**$ 18.75**	**1,409**	**$0.01**	.....	.....
SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY.													
First Cost of Education	$136,858.77	1,409	$65.40	1,219	$36.67	$33,943.44	$13.75	$11.95	$102,915.33	1,409	$51.65	1,219	$24.72
Second Cost of Education	47,730.86	1,409	23.45	1,219	12.05	.....	.....	.....	47,730.86	1,409	23.45	1,219	12.05
Third Cost of Education	2,348.78	1,409	1.17	1,219	.58	.....	.....	.....	2,348.78	1,409	1.17	1,219	.58
Fourth Cost of Education	9,459.70	1,409	4.70	1,219	2.32	.....	.....	.....	9,459.70	1,409	4.70	1,219	2.32
Fifth Cost of Education	112,119.84	1,409	55.70	1,219	27.59	.....	.....	.....	112,119.84	1,409	55.70	1,219	27.59
Recreation Purposes	18.75	1,409	.01	.....	.....	.....	.....	.....	18.75	1,409	.01	.....	.....
Total Cost of Education, Central Technical School	$308,536.70	1,409	$150.43	1,219	$79.21	$33,943.44	$13.75	$11.95	$274,593.26	1,409	$136.68	1,219	$67.26

UNIT COST OF EDUCATION

MEMO re HIGH SCHOOL OF COMMERCE.

The actual attendance in the Day Classes of 597 means that the equivalent of 597 pupils attended the High School of Commerce Day Sessions of 5½ hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 440 pupils in the Evening Classes means that the equivalent of 440 pupils attended the Evening Classes at every session, in every period, for every class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Class teaching hours for the year, i.e., 200 x 5½, makes a total for teaching hours of 1,100, during which 22 rooms were used, making a total of 24,200.

The total Evening Class teaching hours (one evening session being 2 hours) are made up as follows:

38 evenings, Mondays and Wednesdays combined, using 24 rooms.
41 evenings, Tuesdays and Thursdays combined, using 23 rooms.
19 evenings, Fridays, using 4 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 3,862.

This means that for Day and Evening Classes, i.e., 24,200+3,862, we have a total of 28,062 hours on a per room basis.

The ratio of these two items to the total is approximately 86% and 14%, respectively, and this proportion has been used in the division of expenses in High School of Commerce Statement immediately following herewith.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—													
Ordinary Instruction:—													
Teachers' Salaries	$49,498.50	597	$82.91	.....	.....	$4,422.60	$7.41	.....	$45,075.90	597	$75.50	.....	.....
Supplies for Pupils	2,537.76	597	4.25	.....	.....	.....	.....	.....	2,537.76	597	4.25	.....	.....
Total for Ordinary Instruction	$52,036.26	597	$87.16	.....	.....	$4,422.60	$7.41	.....	$47,613.66	597	$79.75	.....	.....
Additional Instruction:—													
Night School & Branches	$12,694.52	.....	.....	440	$28.85	$3,148.00	.....	$7.15	$9,546.52	.....	.....	440	$21.70
Ttl. for Additional Instruction	$12,694.52	.....	.....	440	$28.85	$3,148.00	.....	$7.15	$9,546.52	.....	.....	440	$21.70
Total 1st Cost of Education	$64,730.78	597	$87.16	440	$28.85	$7,570.60	$7.41	$ 7.15	$57,160.18	597	$79.75	440	$21.70
Second Cost of Education—													
Cost of Keeping School open for Instruction:—													
Caretaking Expenses	$ 4,280.51	597	$6.16	440	$1.36	.....	.....	.....	$4,280.51	597	$6.16	440	$1.36
Fuel, Electricity, Water, Telephones and Sundry Expenses	7,991.40	597	11.51	440	2.54	.....	.....	.....	7,991.40	597	11.51	440	2.54
Lunch Room Expenses	182.74	597	.31	.....	.....	.....	.....	.....	182.74	597	.31	.....	.....
Total 2nd Cost of Education	$12,454.65	597	$17.98	440	$3.90	.....	.....	.....	$12,454.65	597	$17.98	440	$3.90

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—													
Cost of Upkeep of School Building:—													
Repairs	$2,245.01	597	$3.23	440	$0.71	.....	.....	.....	$2,245.01	597	$3.23	440	$0.71
Insurance	183.19	597	.26	440	.06	.....	.....	.....	183.19	597	.26	440	.06
Depreciation (See Fifth Cost)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total 3rd Cost of Education	$2,428.20	597	$3.49	440	$0.77	.....	.....	.....	$2,428.20	597	$3.49	440	$0.77
Fourth Cost of Education—													
Cost of Administration:—													
N.B.—The proportion of Total General Administration Expense chargeable to High School of Commerce is 3%.													
H. S. of Commerce proportion of Gen'l. Admin. Salaries	$2,507.28	597	$3.61	440	$0.80	.....	.....	.....	$2,507.28	597	$3.61	440	$0.80
Office Expenses	387.63	597	.56	440	.13	.....	.....	.....	387.63	597	.56	440	.13
Admin. Bldg. Upkeep, Transportation & Sundry Expenses	1,025.18	597	1.49	440	.32	.....	.....	.....	1,025.18	597	1.49	440	.32
Bank Interest	1.09	597	.....	440	.....	.....	.....	.....	1.09	597	.....	440	.....
Tax Collection Charges	680.72	597	.98	440	.21	.....	.....	.....	680.72	597	.98	440	.21
Exchange and Commission on Debt Charges	44.98	597	.06	440	.02	.....	.....	.....	44.98	597	.06	440	.02
Total 4th Cost of Education	$4,646.88	597	$6.70	440	$1.48	.....	.....	.....	$4,646.88	597	$6.70	440	$1.48

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE SECTION.

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Cross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—													
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.													
Debenture Interest	$13,560.29	597	$19.53	440	$4.31	.....	.....	.....	$13,560.29	597	$19.53	440	$4.31
Sinking Fund Charges	5,246.85	597	7.56	440	1.67	.....	.....	.....	5,246.85	597	7.56	440	1.67
Serial Debenture Redemptions	468.21	597	.67	440	.15	.....	.....	.....	468.21	597	.67	440	.15
Total 5th Cost of Education	$19,275.35	597	$27.76	440	$6.13	.....	.....	.....	$19,275.35	597	$27.76	440	$6.13
Recreation Purposes:—													
Sundry Expenses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cadet Purposes	$ 1.95	597	.....	.....	.....	.....	.....	.....	$ 1.95	597	.....	.....	.....
Total for Recreation Purposes	$ 1.95	597	.....	.....	.....	.....	.....	.....	$ 1.95	597	.....	.....	.....
SUMMARY OF TOTALS FOR HIGH SCHOOL OF COMMERCE ONLY.													
First Cost of Education	$64,730.78	597	$87.16	440	$28.85	$7,570.60	$7.41	$7.15	$57,160.18	597	$79.75	440	$21.70
Second Cost of Education	12,454.65	597	17.98	440	3.90	.....	.....	.....	12,454.65	597	17.98	440	3.90
Third Cost of Education	2,428.20	597	3.49	440	.77	.....	.....	.....	2,428.20	597	3.49	440	.77
Fourth Cost of Education	4,646.88	597	6.70	440	1.48	.....	.....	.....	4,646.88	597	6.70	440	1.48
Fifth Cost of Education	19,275.35	597	27.76	440	6.13	.....	.....	.....	19,275.35	597	27.76	440	6.13
Recreation Purposes	1.95	597	.....	.....	.....	.....	.....	.....	1.95	597	.....	.....	.....
Total Cost of Education, H. S. of Commerce	$103,537.81	597	$143.09	440	$41.13	$7,570.60	$7.41	$7.15	$95,967.21	597	$135.68	440	$33.98

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION IN CONNECTION WITH PUPILS IN ACTUAL ATTENDANCE

Details	GROSS EXPENDITURE					INCOME FOR YEAR (Exclusive of City Taxes)			NET COST TO CITIZENS				
	Gross Amount Expended	ACTUAL ATTENDANCE				Provincial Grants, Fees, Etc.	Income Per Pupil		Net Amount Expended	ACTUAL ATTENDANCE			
		Day Classes		Evening Classes			Day Classes	Evening Classes		Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil					No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
SUMMARY.													
Total Expenditures in each Section with costs per pupil in connection with the "Pupils in Actual Attendance," in each Institution for the whole of the 200 Teaching Days of the Calendar Year 1918.													
Public Schools	$2,983,948.26	52,807	$56.40	266	$18.05	$82,590.80	$1.54	$4.42	$2,901,357.46	52,807	$54.86	266	$13.63
Collegiate Inst. & High Schools	410,638.71	3,031	133.77	335	15.40	40,616.81	13.17	2.01	370,021.90	3,031	120.60	335	13.39
Central Technical School	308,536.70	1,409	150.43	1,219	79.21	33,943.44	13.75	11.95	274,593.26	1,409	136.68	1,219	67.26
High School of Commerce	103,537.81	597	143.09	440	41.13	7,570.60	7.41	7.15	95,967.21	597	135.68	440	33.98
Total Cost of Education for Pupils in Actual Attendance	$3,806,661.48	57,844	.....	2,260	.....	$164,721.65	.....	.....	$3,641,939.83	57,844	.....	2,260	.....
RECONCILIATION.													
Cost of Education as per above Statement	$3,806,661.48	.....	.....	.....	.....	$164,721.65	.....	.....	$3,641,939.83	.....	.....	.....	.....
Sundry Items expended during 1918, not strictly for Educational Purposes:—													
Salary allowances to Enlisted Employees	$ 81,801.42	.....	.....	.....	.....	.....	.....	.....	$ 81,801.42	.....	.....	.....	.....
Superannuation Allowances	34,543.66	.....	.....	.....	.....	.....	.....	.....	34,543.66	.....	.....	.....	.....
Debt Charges on Sites	220,062.89	.....	.....	.....	.....	.....	.....	.....	220,062.89	.....	.....	.....	.....
Auto for Orde St. School	.....	.....	.....	.....	.....	$ 750.00	.....	.....	– 750.00	.....	.....	.....	.....
Total of Board's Expenditure for 1918 as per Revenue Account	$4,143,069.45	.....	.....	.....	.....	$165,471.65	.....	.....	$3,977,597.80	.....	.....	.....	.....

TORONTO BOARD OF EDUCATION

YEAR ENDING 31st DECEMBER, 1918

Section 2.

"UNIT COST OF EDUCATION"

Based on figures of

"Average Number of Pupils Registered."

MEMORANDUM re UNIT COST OF EDUCATION, BASED ON "AVERAGE NUMBER OF PUPILS REGISTERED."

The figures in the following schedule represent the Net cost of education per pupil, based on the "Average Number of Pupils Registered" throughout the year in the various Institutions under the supervision of the Board.

The provision of accommodation and instruction is, of course, governed by the number of Pupils on the Roll, irrespective of the regular attendance of each pupil, and our appropriations, made through taxation, would properly be based on an accurate estimate of these pupils on the Roll, throughout the year.

The difference between this statement and the previous one, i.e., the details per pupil cost on an "Actual Attendance" basis, may be summarized as follows:

Statement re "Average Number of Pupils Registered" represents what the cost per pupil would have been had every pupil on the Roll attended 100 per cent. of the school teaching days in the year.

Statement re "Actual Attendance" represents the actual cost per pupil for the equivalent of pupils actually attending 100 per cent. of the school teaching days in the year.

N.B.—We have only shown the "Net" cost to Citizens in the following statement. The details re various Income are shown in previous statement herewith.

Unit Cost of Education in connection with "Average Number of Pupils Registered."

CONDENSED SUMMARY

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Total Cost to Citizens with Costs per Pupil in connection with the "Average number of Pupils Registered," for the four different Classes of Education, as set forth in the accompanying statement:—					
Pub. School Pupils.	$2,901,357.46	65,716	$44.09	597	$6.07
Collegiate Institute and High School Pupils	370,021.90	3,443	106.18	470	9.54
Cen. Tech. Pupils..	274,593.26	1,694	113.70	1,260	65.07
H. S. of Com. Pupils	95,967.21	651	124.44	716	20.89
Total Cost to Citizens for Education, as provided for "Average number of Pupils Registered	**$3,641,939.83**	**71,504**	.....	**3,044**	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUMMARY

Total Cost of Education in each Section, with Costs per Pupil, in connection with the "Average Number of Pupils Registered in each Institution for the year 1918. See following pages of Statement for full details of these expenditures.

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Public Schools—					
First Cost	$1,803,766.23	65,716	$27,39	598	$6.07
Second Cost	358,587.44	65,716	5.46	.....	.....
Third Cost	146,998.79	65,716	2.24	.....	.....
Fourth Cost	124,267.06	65,716	1.89	.....	.....
Fifth Cost	466,056.43	65,716	7.09	.....	.....
Recreation Purposes	1,681.51	65,716	.02	.....	.....
Total Cost to Citizens for Education of P. S. Pupils	**$2,901,357.46**	**65,716**	**$44.09**	**598**	**$6.07**
Collegiate Institutes and High Schools—					
First Cost	$238,047.26	3,443	$67.84	470	$9.54
Second Cost	37,149.62	3,443	10.79	.....	.....
Third Cost	14,186.74	3,443	4.12	.....	.....
Fourth Cost	17,020.26	3,443	4.93	.....	.....
Fifth Cost	61,605.38	3,443	17.89	.....	.....
Recreation Purposes	2,017.64	3,443	.61	.....	.....
Total Cost to Citizens for Education of Col. and H. S. Pupils	**$370,021.90**	**3,443**	**$106.18**	**470**	**$9.54**

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Central Technical School—					
First Cost	$102,915.33	1,694	$42.95	1,260	$23.92
Second Cost	47,730.86	1,694	19.53	1,260	11.66
Third Cost	2,348.78	1,694	.97	1,260	.56
Fourth Cost	9,459.70	1,694	3.91	1,260	2.23
Fifth Cost	112,119.84	1,694	46.33	1,260	26.69
Recreation Purposes	18.75	1,694	.01	1,260	.01
Total Cost to Citizens for Education of Technical School Pupils	**$274,593.26**	**1,694**	**$113.70**	**1,260**	**$65.07**
High School of Commerce—					
First Cost	$57,160.18	651	$73.14	716	$13.33
Second Cost	12,454.65	651	16.50	716	2.40
Third Cost	2,428.20	651	3.21	716	.48
Fourth Cost	4,646.88	651	6.13	716	.91
Fifth Cost	19,275.35	651	25.46	716	3.77
Recreation Purposes	1.95	651	.....	716	.....
Total Cost to Citizens for Education of Pupils at H. S. of Com'ce.	**$95.967.21**	**651**	**$124.44**	**716**	**$20.89**

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Unit Cost of Education in Connection With Average Number of Pupils Registered

PUBLIC SCHOOLS

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—					
Ordinary Instruction:—					
Salaries Principals and Teachers	$1,474,090.84	65,716	$22.43	.....	.....
Supplies for Pupils	60,106.91	65,716	.92	.....	.....
Inspection	34,437.66	65,716	.52	.....	.....
Ordinary Instruction Total	$1,568,635.41	65,716	$23.87	.....	.....
Additional Instruction:—					
Kindergarten	$170,645.63	7,555	$22.58	.....	.....
Manual Training ..	21,808.26	3,605	6.05	.....	.....
Household Science..	19,951.46	4,301	4.64	.....	.....
Night Schools	3,627.06	.....	.....	598	$6.07
Vacation Schools ..	774.85	1,132	.68	.....	.....
Supervised Playgrounds	5,032.61	3,560	1.41	.....	.....
Forest and Open Air Schools—					
Orde Street	2,416.33	62	38.97	.....	.....
Victoria Park	5,627.99	100	56.28	.....	.....
High Park	5,246.63	99	53.00	.....	.....
Additional Instruction Total	$235,130.82	.....	.....	.....	.....
Net First Cost of Education	$1,803,766.23	65,716	$27.39	598	$6.07
Second Cost of Education—					
Cost of Keeping Schools open for Instruction:—					
Caretaking Exps ..	$187,113.44	65,716	$2.85	.....	.....
Fuel	134,767.91	65,716	2.05	.....	.....
Gas	2,600.06	65,716	.04	.....	.....
Electricity	10,599.03	65,716	.16	.....	.....
Water	14,257.29	65,716	.22	.....	.....
Telephones	4,491.28	65,716	.07	.....	.....
Miscellaneous	4,758.43	65,716	.07	.....	.....
Net Second Cost of Education	$358,587.44	65,716	$5.46	.....	.....

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—					
Cost of Upkeep of School Buildings:—					
Repairs to Build'gs	$114,155.37	65,716	$1.74	.....	.....
Repairs to Furniture and Equipt.	16,716.89	65,716	.25	.....	.....
Portable Buildings and Temp. Rooms	9,694.96	65,716	.15	.....	.....
Insurance	6,431.57	65,716	.10	.....	.....
Depreciation (see Sec. 1).	.....	.....	.....	.....	.....
Net Third Cost of Education	$146,998.79	65,716	$2.24	.....	.....
Fourth Cost of Education—					
Cost of Administration:—					
N.B. The Public Schools' Proportion of Total General Administration Expenses is 80%.					
P. S. Proportion of Gen'l Adm'n Salaries	$66,860.64	65,716	$1.02	.....	.....
Office Expenses	10,336.83	65,716	.16	.....	.....
Adm'n, Bld'g. Upkeep and Sundry G. A. Exp.	17,948.20	65,716	.27	.....	.....
Supply Room and Workshop Rep's.	47.17	65,716	.....	.....	.....
Transportation Ex.	9,342.98	65,716	.14	.....	.....
Prizes and Medals.	454.40	65,716	.01	.....	.....
Deprec. of Adm'n Bld'g., etc. (see Sec. 1).	.....	.....	.....	.....	.....
Bank Interest	29.18	65,716	.....	.....	.....
Tax Col. Charges..	18,152.53	65,716	.28	.....	.....
Exchange and Commission on Debt Charges	1,095.13	65,716	.01	.....	.....
Net Fourth Cost of Education	$124,267.06	65,716	$1.89	.....	.....

Unit Cost of Education in Connection With Average Number of Pupils Registered

PUBLIC SCHOOLS

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Debt Charges following, excluding Debenture Interest, have been taken as the most reliable basis, on which "Depreciation" can be included:—					
Debenture Interest.	$309,060.07	65,716	$4.70	.....	.....
Sink. Fund Charge	137,190.06	65,716	2.09	.....	.....
Serial Debenture Redemptions	19,806.30	65,716	.30	.....	.....
Net Fifth Cost of Education	**$466,056.43**	**65,716**	**$7.09**	.....	.....
Recreation Purposes—					
Games and Rinks..	$734.51	65,716	.01	.....	.....
Cadet Purposes	947.00	65,716	.01	.....	.....
Net Total for Recreation Purposes	**$1,681.51**	**65,716**	**$0.02**	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Unit Cost of Education in Connection With Average Number of Pupils Registered

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—					
Ordinary Instruction:—					
Salaries, Principals and Teachers	$222,834.30	3,443	$64.72	.....	.....
Supplies for Pupils	4,024.18	3,443	1.17	.....	.....
Inspection	.....	.....	.....	.....	.....
Total for Ordinary Instruction	$226,858.48	3,443	$65.89	.....	.....
Additional Instruction:—					
Manual Training ..	$3,674.37	424	$8.64	.....	.....
Household Science..	3,030.91	468	6.48	.....	.....
Night Schools	4,483.50	.....	.....	470	$9.54
Total Additional Instruction	$11,188.78	.....	.....	470	$9.54
Net First Cost of Education	$238,047.26	3,443	$67.84	470	$9.54
Second Cost of Education—					
Cost of keeping Schools open for Instruction:—					
Caretaking Exps. ..	$19,642.98	3,443	$5.70	.....	.....
Fuel, Gas, Elec'ty, Water, Phones....	16,960.12	3,443	4.93	.....	.....
Miscellaneous	546.52	3,443	.16	.....	.....
Net Second Cost of Education	$37,149.62	3,443	$10.79	.....	.....

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—					
Cost of Upkeep of Collegiate Institute and H. S. Buildings:—					
Repairs to Build'gs	$12,178.91	3,443	$3.54	.....	.....
Repairs to Furniture and Equipt.	1,017.53	3,443	.29	.....	.....
Insurance	990.30	3,443	.29	.....	.....
Depreciation (see foot note)	.....	.....	.....	.....	.....
Total Third Cost of Education	$14,186.74	3,443	$4.12	.....	.....
Fourth Cost of Education—					
N.B. The Collegiate Institute and High Schools' Proportion of total General Administration Expense is 11%.					
Proportion of G. A. Salaries	$9,193.34	3,443	$2.67	.....	.....
Office Expenses	1,421.32	3,443	.41	.....	.....
Transportation Ex.	1,284.66	3,443	.37	.....	.....
Adm'n Bldg Upkeep and Sundry G. A. Expenses..	2,474.37	3,443	.72	.....	.....
Deprec. on Adm'n Bldg, etc.	.....	.....	.....	.....	.....
Bank Interest	4.01	3,443	.....	.....	.....
Tax Col. Charges..	2,495.97	3,443	.72	.....	.....
Exchange and Com. on Debt Charges	146.59	3,443	.04	.....	.....
Total Fourth Cost of Education	$17,020.26	3,443	$4.93	.....	.....

Unit Cost of Education in Connection With Average Number of Pupils Registered

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

Section of Cost of Education	NET COST TO CITIZENS				
		AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Debt Charges following, excluding Debenture Interest, have been taken as the most reliable basis, on which "Depreciation" can be included:—					
Debenture Interest.	$40,396.28	3,443	$11.73	.....	.....
Sink. Fund Charges	19,564.82	3,443	5.68	.....	.....
Serial Debenture Redemptions	1,639.28	3,443	.48	.....	.....
Total Fifth Cost of Education	$61,600.38	3,443	$17.89	.....	.....
Recreation Purposes—					
Prizes and Medals....	.....	.....	.....	.....	.....
Cadet Purposes	$1,913.34	3,443	.55	.....	.....
Games and Rinks..	204.30	3,443	.06	.....	.....
Total for Recreation Purposes	$2,117.64	3,443	$0.61	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Unit Cost of Education in Connection With Average Number of Pupils Registered

CENTRAL TECHNICAL SCHOOL

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—					
Technical Instruction, "Day and Evening Classes Combined":—					
Teachers' Salaries..	$94,725.73	1,694	$39.85	1,260	$21.61
Supplies for Pupils	8,189.60	1,694	3.10	1,260	2.31
Total First Cost of Education	**$102,915.33**	**1,694**	**$42.95**	**1,260**	**$23.92**
Second Cost of Education—					
Cost of Keeping School open for Instruction:—					
Caretaking Exps. ..	$15,630.89	1,694	$6.31	1,260	$3.94
Engineers' Salaries and Expenses	7,177.49	1,694	2.97	1,260	1.71
Lunch Room Exps.	.....	.....	.....	.....	.....
Fuel, Electricity, Water, Phones & Sundry Exps.	24,922.48	1,694	10.25	1,260	6.01
Total Second Cost of Education	$47,730.86	1,694	$19.53	1,260	$11.66
Third Cost of Education—					
Cost of Upkeep of School Building:—					
Repairs	$518.61	1,694	$ .21	1,260	$ .12
Insurance	1,830.17	1,694	.76	1,260	.44
Depreciation (see foot note)	.....	.....	.....	.....	.....
Total Third Cost of Education	$2,348.78	1,694	$0.97	1,260	$0.56

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fourth Cost of Education—					
Cost of Administration.					
N.B... The Central Technical School's Proportion of total General Administration Expenses is 6%.					
Technical School's proportion of G. A. Salaries	$5,014.55	1,694	$2.07	1,260	$1.19
Office Expenses	775.26	1,694	.32	1,260	.18
Adm'n Bldg Upkeep, Transportation and Sundry G. A. Expen.	2,050.36	1,694	.85	1,260	.49
Adm'n Bldg Proportion of Depreciation (see Fifth Cost).	.....	.....	.....	.....	.....
Bank Interest	2.19	1,694	.....	1,260	.....
Tax Col. Charges..	1,361.44	1,694	.56	1,260	.32
Exchange and Com. on Debt Charges....	255.90	1,694	.11	1,260	.05
Total Fourth Cost of Education	**$9,459.70**	**1,694**	**$3.91**	**1,260**	**$2.23**
Fifth Cost of Education—					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Debt Charges following, excluding Debenture Interest, have been taken as the most reliable basis, on which "Depreciation" can be included:—					
Debenture Interest	$67,864.56	1,694	$28.04	1,260	$16.16
Sink. Fund Charges	28,194.39	1,694	11.65	1,260	6.71
Serial Debenture Redemptions	16,060.89	1,694	6.64	1,260	3.82
Total Fifth Cost of Education	**$112,119.84**	**1,694**	**$46.33**	**1,260**	**$26.69**
Recreation Purposes—					
Sundry Expenses ..	18.75	1,694	.01	1,260	.01
Total Cost for Recreation purposes	$18.75	1,694	$0.01	1,260	$0.01

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Unit Cost of Education in Connection With Average Number of Pupils Registered

HIGH SCHOOL OF COMMERCE

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education—					
Ordinary Instruction:—					
Teachers' Salaries..	$45,075.90	651	$69.24	.....	.....
Supplies for Pupils	2,537.76	651	3.90	.....	.....
Total for Ordinary Instruction	**$47,613.66**	**651**	**$73.14**	.....	.....
Additional Instruction:—					
Night School and Branches	9,546.52	.....	.....	716	$13.33
Total for Additional Instruction	**$9,546.52**	.....	.....	**716**	**$13.33**
Total First Cost of Education	**$57,160.18**	**651**	**$73.14**	**716**	**$13.33**
Second Cost of Education—					
Cost of Keeping School open for Instruction:—					
Caretaking Expns.	$4,280.51	651	$5.66	716	$ .84
Fuel, Elec., Water, Telephones and Sundry Expenses	7,991.40	651	10.56	716	1.56
Lunch Room Exps.	182.74	651	.28	.....	.....
Total Second Cost of Education	**$12,454.65**	**651**	**$16.50**	**716**	**$2.40**

Section of Cost of Education	NET COST TO CITIZENS	AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Third Cost of Education—					
Cost of Upkeep of School Building:—					
Repairs	$2,245.01	651	$2.97	716	$ .44
Insurance	183.19	651	.24	716	.04
Depreciation (see Fifth Cost)	.....	.....	.....	.....	.....
Total Third Cost of Education	**$2,428.20**	**651**	**$3.21**	**716**	**$0.48**
Fourth Cost of Education—					
Cost of Administration:—					
N.B. The Proportion of Total General Administration Expense chargeable to the High School of Commerce is 6%.					
H. S. of Commerce proportion of G. A. Salaries	$2,507.28	651	$3.31	716	$ .49
Office Expenses	387.63	651	.51	716	.08
Adm'n Bldg Upkeep, Transportation and Sundry Expenses	1,025.18	651	1.35	716	.20
Bank Interest	1.09	651	.....	716	.....
Tax Col. Charges..	680.72	651	.90	716	.13
Exchange and Com. on Debt Charges.	44.98	651	.06	716	.01
Total Fourth Cost of Education	**$4,646.88**	**651**	**$6.13**	**716**	**$0.91**

Unit Cost of Education in Connection With Average Number of Pupils Registered

HIGH SCHOOL OF COMMERCE

Section of Cost of Education	NET COST TO CITIZENS				
		AVERAGE NO. OF PUPILS REGISTERED			
	Net Amount Expended	Day Classes		Evening Classes	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Fifth Cost of Education—					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Debt Charges following, excluding Debenture Interest, have been taken as the most reliable basis, on which "Depreciation" can be included:—					
Debenture Interest.	$13,560.29	651	$17.91	716	$2.65
Sink. Fund Charges	5,246.85	651	6.93	716	1.03
Serial Debenture Redemptions	468.21	651	.62	716	.09
Total Fifth Cost of Education	**$19,275.35**	**651**	**$25.46**	**716**	**$3.77**
Recreation Purposes—					
Cadet Expenses	$ 1.95	651	.....	716	.....
Total for Recreation Purposes	**$1.95**	**651**	.....	**716**	.....

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